

## **REQUIRED SUPPLEMENTARY INFORMATION**



**REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Year Ended September 30, 1998**

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**STATEMENT OF BUDGETARY RESOURCES**

The principal Statement of Budgetary Resources consolidates the availability, status and outlay of DOL's budgetary resources during FY 1998. Presented on the following pages is the disaggregation of this consolidated information for each of the Department's major budget accounts.

**REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Year Ended September 30, 1998**

**CONSOLIDATING STATEMENT OF BUDGETARY RESOURCES**  
**For the Year Ended September 30, 1998**

<b>(Dollars in Thousands)</b>	<b>Employment and Training Administration</b>	<b>Employment Standards Administration</b>	<b>Occupational Safety and Administration</b>	<b>Bureau of Labor Statistics</b>
<b>BUDGETARY RESOURCES</b>				
Budget authority	\$ 39,392,366	\$ 1,647,455	\$ 336,770	\$ 327,610
Unobligated balances, beginning	62,161,153	1,065,734	9,532	12,850
Transfers of prior year authority	11,779	-	-	(1,050)
Spending authority from offsetting collections	19,955	1,898,050	1,536	75,077
Adjustments	(83,354)	(441)	(382)	(568)
<b>Total Budgetary Resources</b>	<b>\$ 101,501,899</b>	<b>\$ 4,610,798</b>	<b>\$ 347,456</b>	<b>\$ 413,919</b>
<b>STATUS OF BUDGETARY RESOURCES</b>				
Obligations incurred	\$ 30,585,106	\$ 3,390,995	\$ 339,151	\$ 398,394
Unobligated balances available	70,447,946	981,508	274	4,734
Unobligated balances not available	468,847	238,295	8,031	10,791
<b>Total Status of Budgetary Resources</b>	<b>\$ 101,501,899</b>	<b>\$ 4,610,798</b>	<b>\$ 347,456</b>	<b>\$ 413,919</b>
<b>OUTLAYS</b>				
Obligations incurred	\$ 30,585,106	\$ 3,390,995	\$ 339,151	\$ 398,394
Less spending authority from offsetting collections	(19,955)	(1,898,050)	(1,536)	(75,077)
Less recoveries of prior year obligations	(85,081)	(746)	(3,142)	(3,054)
Change in unfilled customer orders	-	20,253	-	-
Obligated balance, net, beginning	6,345,810	74,671	71,510	58,893
Less obligated balance, net, ending	(8,047,357)	(83,187)	(66,902)	(59,413)
<b>Total Outlays</b>	<b>\$ 28,778,523</b>	<b>\$ 1,503,936</b>	<b>\$ 339,081</b>	<b>\$ 319,743</b>

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<b>Mine Safety and Health Administration</b>	<b>Benefits Administration</b>	<b>Pension Welfare Employment and Training</b>	<b>Veterans' Departmental Programs</b>	<b>Other Eliminations</b>	<b>Total</b>
\$ 203,334	\$ 81,791	\$ 181,954	\$ 195,988	\$ -	\$ 42,367,268
4,584	8,077	414	17,267	-	63,279,611
(300)	-	(1,025)	2,935	-	12,339
173	15	131	46,169	(102,961)	1,938,145
(556)	(157)	618	(746)	-	(85,586)
<u>\$ 207,235</u>	<u>\$ 89,726</u>	<u>\$ 182,092</u>	<u>\$ 261,613</u>	<u>\$ (102,961)</u>	<u>\$ 107,511,777</u>
\$ 203,246	\$ 84,958	\$ 181,996	\$ 242,496	\$ (102,961)	\$ 35,323,381
99	3,047	24	1,925	-	71,439,557
3,890	1,721	72	17,192	-	748,839
<u>\$ 207,235</u>	<u>\$ 89,726</u>	<u>\$ 182,092</u>	<u>\$ 261,613</u>	<u>\$ (102,961)</u>	<u>\$ 107,511,777</u>
\$ 203,246	\$ 84,958	\$ 181,996	\$ 242,496	\$ (102,961)	\$ 35,323,381
(173)	(15)	(131)	(46,169)	102,961	(1,938,145)
(289)	(412)	(618)	(828)	-	(94,170)
-	-	-	404	-	20,657
20,969	15,832	23,731	32,854	-	6,644,270
(21,171)	(20,267)	(22,237)	(39,088)	-	(8,359,623)
<u>\$ 202,582</u>	<u>\$ 80,096</u>	<u>\$ 182,741</u>	<u>\$ 189,669</u>	<u>\$ -</u>	<u>\$ 31,596,371</u>

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**SEGMENT INFORMATION**

Franchise and intragovernmental support revolving funds not separately reported on the principal financial statements are required to report certain supplementary information. The Department of Labor's Working Capital Fund qualifies under this definition. Required supplementary information for the Working Capital Fund is presented below.

**Working Capital Fund**

The WCF was established to provide budget authority, without fiscal year limitation, for expenses necessary to providing certain centralized services and activities to agencies within DOL. These agencies are identified in the condensed financial information

The Fund is an Intra-governmental Revolving Fund, authorized specifically by law to finance a cycle of operations in which Fund expenditures generate receipts which are available to the Fund for continuing use without annual re-authorization by Congress.

The Fund provides services on a centralized basis for the following Departmental activities:

- **Financial and Administrative Services** - This activity provides a program of centralized administrative management services at both national and regional levels. Included in this activity is the maintenance and operation of the Frances Perkins Building, which is the Department's headquarters, under terms of an agreement with the General Services Administration.
- **Field Services** - This activity provides a full range of administrative, technical, and managerial support services to all agencies of the Department in their regional and field offices.
- **Human Resources Services** - This activity provides guidance and technical assistance to DOL personnel offices in all areas of human resources management and provides a full range of operating personnel services to all Assistant Secretary for Administration and Management client organizations.
- **Penalty Mail and Telecommunications** - Departmental mail payments to the U.S. Postal Service and telecommunications payments to the General Services Administration are consolidated in this activity of the WCF.
- **Investment in Reinvention Fund** - The IRF was established within the WCF in 1996 to invest in Departmental projects designed to produce measurable improvements in agency efficiency resulting in significant taxpayer savings. The IRF makes available loans to agencies of the Department for projects designed to enhance productivity and generate cost savings, to be repaid to the IRF no later than September 30 of the fiscal year following the fiscal year in which the project is completed.

The activities are provided under the overall direction of the Assistant Secretary for Administration and Management. The WCF advisory committee assists in reviewing overall procedures, systems, and regulations as well as programs, functions, and activities performed and financed through the WCF. The WCF advisory committee is chaired by the Acting Chief Financial Officer and consists of the Agency Financial Manager for each DOL agency, or a formally designated alternate.

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Condensed financial information for the Working Capital Fund as of and for the year ended September 30, 1998 is as follows:

<u>(Dollars in Thousands)</u>	<u>1998</u>
<b>BALANCE SHEET</b>	
<b>Assets</b>	
Funds with U.S. Treasury	\$ 26,440
Accounts receivable, net of allowance	5,485
Property, plant and equipment	13,587
Other assets	<u>12</u>
Total assets	<u>\$ 45,524</u>
<b>Liabilities and Net Position</b>	
Accounts payable	11,123
Accrued leave	3,395
Future workers' compensation benefits	2,230
Other liabilities	<u>3,413</u>
Total liabilities	<u>20,161</u>
Cumulative results of operations	<u>25,363</u>
Total liabilities and net position	<u>\$ 45,524</u>
<b>STATEMENT OF NET COST</b>	
<b>Cost</b>	
Intragovernmental	\$ 31,913
With the public	<u>76,911</u>
	<u>108,824</u>
<b>Earned</b>	
Employment Standards Administration	(22,565)
Bureau of Labor Statistics	(14,849)
Departmental Management	(14,811)
Occupational Safety and Health Administration	(14,414)
Employment and Training Administration	(10,209)
Pension and Welfare Benefits Administration	(5,664)
Other revenues	<u>(22,345)</u>
Total revenues	<u>(104,857)</u>
Net costs of operations	<u>\$ 3,967</u>
<b>STATEMENT OF CHANGES IN NET POSITION</b>	
Net costs of operations	\$ (3,967)
Imputed financing	3,488
Transfers-in	3,000
<b>Net Position, Beginning of Period</b>	<u>22,842</u>
<b>Net Position, Ending of Period</b>	<u>\$ 25,363</u>